



CALIFORNIA DEPARTMENT OF
Mental Health

Division of Program Compliance – Audits Branch
11401 S. Bloomfield Avenue, Unit 203, 2nd Floor
Norwalk, CA 90650
(562) 406-3929, FAX (562) 406-3951

JUL 22 2009

James A. Waterman, Ph.D., Director
Kern County Mental Health Services
3300 Truxton Avenue, Suite 290
Bakersfield, CA 93301

Dear Dr. Waterman:

AUDIT REPORT – KERN COUNTY MENTAL HEALTH SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Kern County Mental Health Services for the fiscal period July 1, 2004 to June 30, 2005. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

NET PROGRAM COSTS

	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 23,813,575	\$ 24,247,241	\$ 433,667
Federal Share of Healthy Families/Medi-Cal	\$ 526,237	\$ 516,106	\$ (10,131)
State General Funds EPSDT Due State	\$ 6,918,293	\$ 6,695,059	\$ (223,234)

If you disagree with any of the results of this audit, you may request an informal appeal conference.

James A. Waterman, Ph.D., Director
Kern County Mental Health Services

Page Two

This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

 
WALTER J. HILL, JR., MBA, EA
Chief of Audits


RAQUEL RIOS, Supervisor
Audits - Southern Region

Enclosures

Certified Mail



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

Memorandum

To: Sara Murillo, MBA, Chief
Financial Services Administrative &
Fiscal Services Division

Date: July 22, 2009

From: Division of Program Compliance
Audits Branch

Telephone: (562) 406-3929

Subject: KERN COUNTY DMH AUDIT REPORT, FPE: JUNE 30, 2005

Attached is our audit report of Kern County Department of Mental Health Medi-Cal cost report for Fiscal Year 2004-2005. The audit report shows audited FFP costs for Medi-Cal; Healthy Families; and EPSDT State General Funds as follows:

Medi-Cal Title 19	FFP	\$	24,247,241
Healthy Families Title 21	FFP	\$	516,106
State General Funds	EPSDT	\$	6,695,059

These audited amounts must be compared to the most current State payments to determine the amount due to the County or the State, as the case may be, and notification be sent to the county. As you know, this procedure was the responsibility of County Financial Program Support (Cost Reporting) in the past but is now a function of the Accounting office.

If you or your staff have any questions or comments, please contact me at the above number.

RAQUEL RIOS, Supervisor
Audits, Southern Region



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

Division of Program Compliance – Audits Branch

11401 S. Bloomfield Ave., Bldg. 203, 2nd Floor

Norwalk, CA 90650-2015

(562) 406-3929 Fax: (562) 406-3951

July 22, 2009

Irvin B. White, Jr., Chief
Medi-Cal Benefits, Waiver Analysis
and Rates Division
Department of Health Care Services
1501 Capitol Avenue, Suite 71.4115
MS 4601
Sacramento, CA 95814

RE: DMH/DHCS Interagency Agreement for Contract # 02-25271

Dear Mr. White:

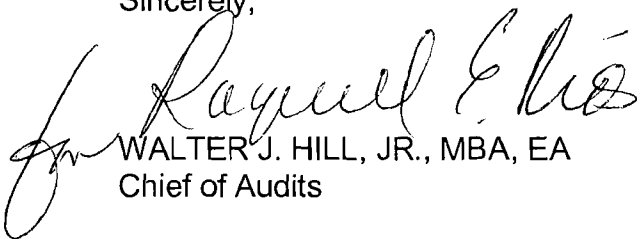
Attached is our audit report of Los Angeles County Department of Mental Health dated July 22, 2009. In accordance with Section 433.316 of Title 42 of the Code of Federal Regulations, Kern County Department of Mental Health has received a net underpayment/ (overpayment) of federal funds for fiscal year 2004-2005 as follows:

Medi-Cal - Title XIX	FFP	433,667
Healthy Families - Title XXI	FFP	(10,131)

The report specifies that if the provider has any disagreement with the audit findings, it must notify the State Department of Health Care Services, Audit Appeals, Attn: Mr. John Melton and request an informal conference within 60 days of receipt of this report.

If you have any questions or need additional documentation, please contact me via e-mail at Walter.Hill@dmh.ca.gov or (916) 445-1570.

Sincerely,



WALTER J. HILL, JR., MBA, EA
Chief of Audits

cc: Dina Kokkos-Gonzales, Chief, Waiver Analysis Section, DHCS
Lanette Castleman, Interim Program Administrator, DMH
Rita McCabe, LCSW, Branch Chief, Medi-Cal Mental Health Policy, DMH
Sara Murillo, Chief, Accounting and Fiscal Systems, DMH

SCHEDULE 1

**KERN COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2005**

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>NET REIMBURSABLE MEDI-CAL PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 16,217,317	\$ 801,179	\$ 17,018,495
HEALTHY FAMILIES - FFP	(Sch. 2a)	232,734	(6,407)	226,327
TOTAL FFP - COUNTY PROVIDERS		\$ 16,450,051	\$ 794,771	\$ 17,244,823
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 3b)	\$ 7,596,258	\$ (367,512)	\$ 7,228,746
HEALTHY FAMILIES - FFP	(Sch. 3b)	293,503	(3,724)	289,779
TOTAL FFP - CONTRACT PROVIDERS		\$ 7,889,761	\$ (371,236)	\$ 7,518,525
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 23,813,575	\$ 433,667	\$ 24,247,241
HEALTHY FAMILIES - FFP		526,237	(10,131)	516,106
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		\$ 24,339,812	\$ 423,535	\$ 24,763,348
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch 4)	6,918,293	(223,234)	\$ 6,695,059

Note: * The As Settled amount includes a refund of \$288,813 to the State subsequent to the initial EPSDT Settlement dated Sept. 6, 2006.
(Refer to adjustment number 78.)

SCHEDULE 2

**KERN COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

		Audit		
		As Settled	Adjustments	As Audited
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 634,025	\$ 2,746,456	\$ 3,380,481
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	25,984,080	(927,232)	25,056,848
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	0	0
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	326,327	(19,147)	307,180
9. Total		<u>\$ 26,944,431</u>	<u>\$ 1,800,078</u>	<u>\$ 28,744,509</u>

Less: Patient & Other Payer Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 168,830	\$ 0	\$ 168,830
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	58,402	8,161	66,563
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 227,232</u>	<u>\$ 8,161</u>	<u>\$ 235,393</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 465,195	\$ 2,746,456	\$ 3,211,651
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	25,925,678	(935,393)	24,990,285
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	326,327	(19,147)	307,180
25. Total		<u>\$ 26,717,199</u>	<u>\$ 1,791,917</u>	<u>\$ 28,509,116</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SCHEDULE 2a

**KERN COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

		Audit		
		As Settled	Adjustments	As Audited
Amount Negotiated Rates Exceed Cost				
30. Inpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 6,407,561	\$ 162,630	\$ 6,570,191
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 4,033,914	\$ (208,706)	\$ 3,825,208
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 4,033,914</u>	<u>\$ (208,706)</u>	<u>\$ 3,825,208</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 77,787	\$ (2,488)	\$ 75,299
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 31,726	\$ 9,290	\$ 41,016
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 31,726</u>	<u>\$ 9,290</u>	<u>\$ 41,016</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 660,720	\$ 0	\$ 660,720
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 1,018,767</u>	<u>\$ 0</u>	<u>\$ 1,018,767</u>

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$ 13,195,436	\$ 905,532	\$ 14,100,968
46. Enhanced (Children)	(MH1979, Ln 17,17A)	0	0	0
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	2,016,957	(104,353) *	1,912,604
50. U.R. Skilled Professional	(MH1979, Ln 14)	495,540	0	495,540
51. U.R. Other	(MH1979, Ln 15)	509,384	0	509,384
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 16,217,317</u>	<u>\$ 801,179</u>	<u>\$ 17,018,495</u>
54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)	0	0	0
56. Total SD/MC Reimbursement - FFP		<u>\$ 16,217,317</u>	<u>\$ 801,179</u>	<u>\$ 17,018,495</u>

Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 212,112	\$ (12,445)	\$ 199,667
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	20,622	6,039	26,660
60. Total Healthy Families Reimbursement - FFP		<u>\$ 232,734</u>	<u>\$ (6,407)</u>	<u>\$ 226,327</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 16,450,051</u>	<u>\$ 794,772</u>	<u>\$ 17,244,823</u>
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(To Sch. 1)

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SCHEDULE 4

**KERN COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2005**

	<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	\$ 41,118,195	\$ (1,670,416)	\$ 39,447,779
(2) Total SD/MC Claims (Adjustment Nos. 68, 70 & 72)	48,753,237	(699,475)	48,053,762
(3) Percent % (Line 1/Line 2)	0.8434	(0.0225)	0.8209
(4) EPSDT Claims (Adjustment Nos. 69, 71 & 73)	19,995,343	(699,475)	19,295,868
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	16,864,072	(1,024,094)	15,839,978
(6) Cost Settled Baseline for EPSDT	2,449,860	0	2,449,860
(7) Net Cost Settlement Amount (Line 5 - Line 6)	14,414,212	(1,024,094)	13,390,118
(8) 50% of Cost Settlement Amount (Line 7 x 50%)	7,207,106	(512,047)	6,695,059
(8a) FY 2001-02 EPSDT Settlement (48.64% of net cost (8))	7,272,821	0	7,272,821
(8b) Annual Local Growth (L. 8 - 8a)	0	0	0
(9) County Match 10% of Local Growth (8b x 10%)	0	0	0
(10) Net Cost Settlement Amount (L. 8 - 9)	7,207,106	(512,047)	6,695,059
(11) SGF Distribution (Settled and Audited) (Adjustment Nos. 75 through 77)	7,207,106	(288,813)	6,918,293
(12) SGF Due State (Adjustment No. 78)	<u>\$ 0</u>	<u>\$ (223,234)</u>	<u>\$ (223,234)</u>

(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2004-2005, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) - (9)
- (11) SGF distribution (See DMH letter dated August 30, 2004 sent to Local Mental Health Directors)

Note: This amount may include payments not yet made but scheduled to be released as soon as funding becomes available. It may also include payments made in error in FY 06, which will be reversed in FY 06 and rescheduled for payment when funding becomes available.

- (12) Amount owed back to the state cannot be more than what was paid.

AUDIT ADJUSTMENTS

Provider KERN COUNTY				Provider Number 00015	No. of Adj. 78	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENT TO REPORTED COSTS - COUNTY</u>			
1	MH1960	9	C	SD/MC Administration	\$ 4,033,914	\$ (208,706)	\$ 3,825,208
2	MH1960	10	C	Healthy Families	31,726	9,290	41,016
3	MH1960	11	C	Non-SD/MC Administrative Costs	970,942	199,416	1,170,358
				TOTAL	\$ <u>5,036,582</u>	\$ <u>0</u>	\$ <u>5,036,582</u>
				To adjust Administrative Costs allocation using the percentage of unduplicated Medi-Cal clients count to Medi-Cal eligible program costs as audited. The auditor provided the workpapers to the County that showed the details of this adjustment.			
				<u>ADJUSTMENT TO REPORTED COSTS - CONTRACT PROVIDERS</u>			
4	MH1960	18	C	Mode Costs (Direct Service and MAA)	\$ 4,932,541	\$ (106,976)	\$ 4,825,565
				<u>Contract Provider - Henrietta Weill Memorial Child Guidance Clinic (LE#00405)</u>			
				To adjust Mode Costs of this Contract Provider to incorporate the adjustments contained in the Financial Monitoring Report for FYE 2004-05 prepared by the County in compliance with OMB-133(31 USC 7502 (f)(2)(B).			
5	MH1960	18	C	Mode Costs (Direct Service and MAA)	\$ 1,363,625	\$ (239,962)	\$ 1,123,663
				<u>Contract Provider - The Anne Sippi Clinic (LE#00409)</u>			
				To adjust Mode Costs of this Contract Provider to incorporate the adjustments contained in the Financial Monitoring Report for FYE 2004-05 prepared by the County in compliance with OMB-133(31 USC 7502 (f)(2)(B).			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider KERN COUNTY				Provider Number 00015	No. of Adj. 78	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
6	MH1960	18	C	<p><u>ADJUSTMENT TO REPORTED COSTS - CONTRACT PROVIDERS (contd.)</u></p> <p>Mode Costs (Direct Service and MAA)</p> <p><u>Contract Provider - Clinica Sierra Vista (LE#00562)</u></p> <p>To adjust Mode Costs of this Contract Provider to incorporate the adjustments contained in the Financial Monitoring Report for FYE 2004-05 prepared by the County in compliance with OMB-133(31 USC 7502 (f)(2)(B).</p>	\$ 2,871,246	\$ 7,103	\$ 2,878,349
7	MH1960	18	C	<p>Mode Costs (Direct Service and MAA)</p> <p><u>Contract Provider - College Community Service (LE#00975)</u></p> <p>To adjust Mode Costs of this Contract Provider to incorporate the adjustments contained in the Financial Monitoring Report for FYE 2004-05 prepared by the County in compliance with OMB-133(31 USC 7502 (f)(2)(B).</p>	\$ 7,474,807	\$ (26,434)	\$ 7,448,373
8	MH1960	18	C	<p>Mode Costs (Direct Service and MAA)</p> <p><u>Contract Provider - Community Service Organization (LE#01223)</u></p> <p>To adjust Mode Costs of this Contract Provider to incorporate the adjustments contained in the Financial Monitoring Report for FYE 2004-05 prepared by the County in compliance with OMB-133(31 USC 7502 (f)(2)(B).</p>	\$ 154,896	\$ (32,413)	\$ 122,483
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider KERN COUNTY				Provider Number 00015	No. of Adj. 78	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENT TO REPORTED TOTAL UNITS OF SERVICE/TIME - COUNTY</u>			
9	MH1966	2	B	SFC 05 - 10	8,916	(73)	8,843
10	MH1966	2	C	SFC 05 - 19	0	73	73
				TOTAL	<u>8,916</u>	<u>0</u>	<u>8,916</u>
				To adjust total units of service to agree with the DMH Approved Claims Report on Approved Administrative Days Units of Service. The auditor provided the workpapers to the County that showed the details of this adjustment.			
				<u>ADJUSTMENT TO REPORTED TOTAL COSTS - COUNTY</u>			
11	MH1966	3	B	SFC 05 - 10	\$ 8,599,923	\$ (18,364)	\$ 8,581,559
12	MH1966	3	C	SFC 05 - 19	0	18,364	18,364
				TOTAL	<u>\$ 8,599,923</u>	<u>\$ 0</u>	<u>\$ 8,599,923</u>
				To adjust the total costs reported in the Settled Cost Report for these Mode and Service Functions in conjunction with Adjustment Nos. 9 & 10 above using the SMA rate for allocation. Workpapers that showed the details of this adjustment have been provided to the County.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
KERN COUNTY				00015	78	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME</u>			
				<u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
13	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	3,515,031	(113,768)	3,401,263 *
14	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	10,481,165	(96,083)	10,385,082 *
15	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	17,012	(163)	16,849 *
16	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	23,083	19,509	42,592 *
17	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	0	11,298	11,298 *
18	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	0	36,186	36,186 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	0	0	0 *
19	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	40,198	(4,217)	35,981 *
20	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	149,451	(7,300)	142,151 *
				TOTAL	<u>14,225,940</u>	<u>(154,538)</u>	<u>14,071,402 *</u>
				To adjust the above settled units of service/time of the County Operated Facilities to agree with the State DMH Summary of Net Approved Claims Report dated May 4, 2009. Workpapers were provided to the County that showed the details of the above adjustments.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider KERN COUNTY				Provider Number 00015	No. of Adj. 78	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2 (cont'd.)</u>			
21	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	3,401,263	(146,284)	3,254,979 *
22	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	10,385,082	(150,289)	10,234,793 *
23	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	16,849	(7)	16,842 *
24	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	42,592	(12)	42,580 *
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	11,298	0	11,298 *
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	36,186	0	36,186 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0 *
Info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	35,981	0	35,981 *
Info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	142,151	0	142,151 *
				TOTAL **	<u>14,071,402</u>	<u>(296,592)</u>	<u>13,774,810</u> *
				<p>To adjust the above settled units of service/time of the County Operated Facilities per State DMH Summary of Net Approved Claims by the various adjustments listed below. Copies of workpapers detailing adjustments by service functions have been provided to the County.</p>			
				Medi-Cal Oversight Chart Review - Inpatient (182)			
				Medi-Cal Oversight EPSDT Audit Review (263,848)			
				County Deleted Units (32,562)			
				Reclass of Approved Admin Days -			
				TOTAL <u>(296,592)</u>			
				<p>* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.</p>			

AUDIT ADJUSTMENTS

Provider KERN COUNTY				Provider Number #REF!	No. of Adj. 0	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2 (cont'd.)</u>			
25	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 3,254,979	260,742	3,515,721 *
26	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 10,234,793	249,003	10,483,796 *
27	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 16,842	170	17,012 *
28	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 42,580	(19,497)	23,083 *
29	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 11,298	(11,298)	0 *
30	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 36,186	(36,186)	0 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
31	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 35,981	4,217	40,198 *
32	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 142,151	7,300	149,451 *
				TOTAL	** <u>13,774,810</u>	<u>454,451</u>	<u>14,229,261</u> *
				To adjust State DMH Summary of Net Approved Claims Report (after incorporating adjustment numbers 21 through 24) to agree with County Net Records. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
KERN COUNTY				00015	78	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME</u>			
				<u>COUNTY PROVIDERS - PROGRAMS 1 AND 2 (cont'd.)</u>			
33	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	3,515,721	(137,416)	3,378,305 *
34	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	10,483,796	(126,614)	10,357,182 *
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	17,012	0	17,012 *
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	23,083	0	23,083 *
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	0	0	0 *
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	0	0	0 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0 *
Info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	40,198	0	40,198 *
Info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	149,451	0	149,451 *
				TOTAL **	<u>14,229,261</u>	<u>(264,030)</u>	<u>13,965,231</u> *
				To adjust units of service per County Net Records by the various adjustments listed below. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
				Medi-Cal Oversight Chart Review - Inpatient (182)			
				Medi-Cal Oversight EPSDT Audit Review (263,848)			
				Reclass of Approved Admin Days -			
				TOTAL <u>(264,030)</u>			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider KERN COUNTY				Provider Number 00015	No. of Adj. 78	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2 (cont'd.)</u>			
35	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	3,378,305	(124,406)	3,253,899
36	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	10,357,182	(202,054)	10,155,128
37	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	17,012	(170)	16,842
38	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	23,083	19,497	42,580
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	0	0	0
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	0	0	0
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0
39	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	40,198	(4,217)	35,981
40	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	149,451	(7,300)	142,151
				TOTAL **	<u>13,965,231</u>	<u>(318,650)</u>	<u>13,646,581</u>
				<p>To adjust the County Records to incorporate the controls of the lower of DMH Net approved units (after incorporating adjustment numbers 21 through 24) or County Net Records (after incorporating adjustment numbers 33 and 34) by service function code. Copies of workpapers detailing adjustments by service functions have been provided to the County.</p>			
				<p>* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.</p>			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
KERN COUNTY				00012	78	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>			
41	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	2,145,716	(41,399)	2,104,317 *
42	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	6,520,924	(78,017)	6,442,907 *
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	0	0	0 *
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	0	0	0 *
43	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	0	21,992	21,992 *
44	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	0	48,215	48,215 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	0	0	0 *
45	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	51,647	2,334	53,981 *
46	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	190,674	6,644	197,318 *
				TOTAL	<u>8,908,961</u>	<u>(40,231)</u>	<u>8,868,730</u> *
				To adjust the above settled units of service/time of the Contract Providers to agree with the State DMH Summary of Net Approved Claims Report dated May 4, 2009. Workpapers were provided to the County that showed the details of the above adjustments.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
KERN COUNTY				00012	78	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME</u>			
				<u>CONTRACT PROVIDERS (cont'd.)</u>			
47	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	2,104,317	(42,737)	2,061,580 *
48	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	6,442,907	(29,266)	6,413,641 *
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	0	0	0 *
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	0	0	0 *
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	21,992	0	21,992 *
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	48,215	0	48,215 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0 *
Info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	53,981	0	53,981 *
Info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	197,318	0	197,318 *
				TOTAL **	<u>8,868,730</u>	<u>(72,003)</u>	<u>8,796,727</u> *
				To adjust contract providers' units of service per DMH Summary of Net Approved Claims by the various adjustments listed below. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
				Medi-Cal Oversight EPSDT Audit Review (72,003)			
				Adjustment for Mode/SFC 15/58 -			
				TOTAL <u>(72,003)</u>			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider KERN COUNTY				Provider Number 00012	No. of Adj. 78	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME</u>			
				<u>CONTRACT PROVIDERS (cont'd.)</u>			
49	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	2,061,580	84,136	2,145,716 *
50	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	6,413,641	107,283	6,520,924 *
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	0	0	0 *
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	0	0	0 *
51	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	21,992	(21,992)	0 *
52	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	48,215	(48,215)	0 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0 *
53	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	53,981	(2,334)	51,647 *
54	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	197,318	(6,644)	190,674 *
				TOTAL **	<u>8,796,727</u>	<u>112,234</u>	<u>8,908,961</u> *
				To adjust State DMH Summary of Net Approved Claims (after incorporating adjustment numbers 47 and 48) to agree with the County Net Records. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider KERN COUNTY				Provider Number 00012	No. of Adj. 78	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME</u>			
				<u>CONTRACT PROVIDERS (cont'd.)</u>			
55	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	2,145,716	(42,737)	2,102,979 *
56	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	6,520,924	(29,266)	6,491,658 *
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	0	0	0 *
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	0	0	0 *
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	0	0	0 *
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	0	0	0 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0 *
Info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	51,647	0	51,647 *
Info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	190,674	0	190,674 *
				TOTAL **	<u>8,908,961</u>	<u>(72,003)</u>	<u>8,836,958</u> *
				<p>To adjust contract providers' units of service per County Net Records by the various adjustments listed below. Copies of workpapers detailing adjustments by service functions have been provided to the County.</p> <p>Medi-Cal Oversight EPSDT Audit Review <u>(72,003)</u></p>			
				<p>* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.</p>			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
KERN COUNTY				00012	78	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME</u>			
				<u>CONTRACT PROVIDERS (cont'd.)</u>			
57	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 2,102,979	(41,399)	2,061,580
58	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 6,491,658	(78,017)	6,413,641
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 0	0	0
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 0	0	0
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 0	0	0
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 0	0	0
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0
59	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 51,647	25	51,672
60	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 190,674	(184)	190,490
				TOTAL	** <u>8,836,958</u>	<u>(119,575)</u>	<u>8,717,383</u>
				<p>To adjust the County Records to incorporate the controls of the lower of DMH Net approved units (after incorporating adjustment numbers 47 and 48) or County Net Records (after incorporating adjustment numbers 56 and 57) by service function code. Copies of workpapers detailing adjustments by service functions have been provided to the County.</p>			
				<p>* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.</p>			

AUDIT ADJUSTMENTS

Provider KERN COUNTY				Provider Number 00015	No. of Adj. 78	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO PATIENT AND OTHER PAYOR REVENUES - COUNTY PROVIDERS</u>			
61	MH 1968	28	K	PATIENT AND OTHER PAYOR REVENUES 07/01/04 - 09/30/04	\$ 14,601	\$ 5,473	\$ 20,074
62	MH 1968	28A	K	PATIENT AND OTHER PAYOR REVENUES 10/01/04 - 06/30/05	43,801	2,688	46,489
				TOTAL	<u>\$ 58,402</u>	<u>\$ 8,161</u>	<u>\$ 66,563</u>
				To adjust patient and other payor revenues to agree with the County's records and supporting documentation.			
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT COUNTY PROVIDERS</u>			
63	MH 1979	23	J	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	\$ 16,217,317	\$ 801,179	\$ 17,018,495
64	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT	232,734	(6,407)	226,327
				TOTAL REIMBURSEMENT - COUNTY PROVIDERS	<u>\$ 16,450,051</u>	<u>\$ 794,772</u>	<u>\$ 17,244,823</u>
				To adjust the SD/MC (FFP), Enhanced (FFP) and Healthy Families (FFP) due to adjustments to costs, revenues and units of service/time.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
KERN COUNTY				00015	78	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u>			
				<u>CONTRACT PROVIDERS</u>			
65	MH 1979	23	J	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	\$ 7,596,258	\$ (367,512)	\$ 7,228,746
66	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT	293,503	(3,724)	289,779
				TOTAL REIMBURSEMENT - CONTRACT PROVIDERS	<u>\$ 7,889,761</u>	<u>\$ (371,236)</u>	<u>\$ 7,518,525</u>
				To adjust the SD/MC (FFP) and Healthy Families (FFP) due to adjustments to costs and units of service/time.			
				Henrietta Weill Memorial Child 00405	\$ 2,458,885	\$ (151,291)	\$ 2,307,594
				Turning Point of Central CA 00406	141,815	(2,650)	139,165
				The Anne Sippi Clinic 00409	678,947	(119,555)	559,392
				Clinica Sierra Vista 00562	1,334,004	(13,761)	1,320,243
				College Community Services 00975	3,221,416	(72,534)	3,148,882
				Community Service Organization 01223	54,694	(11,445)	43,249
					<u>\$ 7,889,761</u>	<u>(371,236)</u>	<u>\$ 7,518,525</u>
* Balance carried forward to subsequent adjustment.							
** Balance brought forward from prior adjustment.							

AUDIT ADJUSTMENTS

Provider KERN COUNTY				Provider Number 00015	No. of Adj. 78	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
67	SCH 4	1	3	SD/MC ACTUALS To adjust SD/MC actuals as a result of adjustments to total computable Medical Costs as reflected in the MH 1979 forms for both the County Program and its contract providers. The amounts utilized for this purpose was SD/MC and Enhanced for Outpatient services only.	\$ 41,118,195	\$ (1,670,416)	\$ 39,447,779
68	SCH 4	2	3	TOTAL SD/MC CLAIMS	\$ 48,753,237	\$ (886,836)	\$ 47,866,401 *
69	SCH 4	4	3	EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from July 2004 through March 2005. This represents the original recoupment.	\$ 19,995,343	\$ (886,836)	\$ 19,108,507 *
70	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 47,866,401	\$ 886,836	\$ 48,753,237 *
71	SCH 4	4	3	EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to reverse the original recoupment included in adjustments 68 and 69 above. The revised findings affecting "Total SD/MC Claims and EPSDT Claims" will be taken in adjustments 72 and 73 below.	** \$ 19,108,507	\$ 886,836	\$ 19,995,343 *
72	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 48,753,237	\$ (699,475)	\$ 48,053,762
73	SCH 4	4	3	EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to include the results of the Department's revised audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from July 2004 through March 2005. This represents the revised recoupment.	** \$ 19,995,343	\$ (699,475)	\$ 19,295,868
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider KERN COUNTY				Provider Number 00015	No. of Adj. 78	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS (cont'd.)</u>			
74	SCH 4	10	3	NET COST SETTLEMENT AMOUNT To adjust net cost settlement amount as a result of adjustments to SD/MC actuals (Total Computable Medical), total SD/MC claims and EPSDT claims.	\$ 7,207,106	\$ (512,047)	\$ 6,695,059
75	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund Distribution to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from April 1, 2004 through June 30, 2004. This represents the SGF original recoupment.	\$ 7,207,106	\$ (366,175)	\$ 6,840,931 *
76	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund Distribution to reverse the original SGF recoupment included in adjustment 75 above. The revised findings affecting "State General Fund Distribution" will be taken in adjustments 77 below.	** \$ 6,840,931	\$ 366,175	\$ 7,207,106 *
77	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust the State General Fund Distribution to reflect the results of the revised EPSDT findings included in the final report dated March 3, 2008.	** \$ 7,207,106	\$ (288,813)	\$ 6,918,293 *
78	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust state general funds due State to incorporate the results of adjustments 67 through 77 above.	** \$ 6,918,293	\$ (223,234)	\$ 6,695,059
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

DETAIL COST REPORT

CALCULATION OF PROGRAM COSTS

MH 1960 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: KERN COUNTY
County Code: 15

Legal Entity: KERN COUNTY		A	B	C
Legal Entity Number: 00015		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	34,155,219	35,419,187	69,574,406
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(18,068,491)	(18,068,491)
4	Other Adjustments from MH 1962			
5	Total Costs Before Medi-Cal Adjustments	34,155,219	17,350,696	51,505,915
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			51,505,915
	Administrative Costs (County Only)			
9	SD/MC Administration			3,825,208
10	Healthy Families Administration			41,016
11	Non-SD/MC Administration			1,170,358
12	Total Administrative Costs			5,036,582
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			660,720
14	Other SD/MC Utilization Review			1,018,767
15	Non-SD/MC Utilization Review			403,827
16	Total Utilization Review Costs			2,083,314
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			44,386,019
19	Total Costs - Lines 9 through 18			51,505,915

Crosscheck44,386,019 **OK**51,505,915 **OK**

DETAIL COST REPORT

ALLOCATION OF COSTS TO MODES OF SERVICE

MH 1964 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: KERN COUNTY

County Code: 15

Legal Entity: KERN COUNTY		A
Legal Entity Number: 00015		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	44,386,019
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	8,599,923
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	3,262,644
5	Outpatient Services (Mode 15 Program 1 + Program 2)	30,410,354
6	Outreach Services (Mode 45)	974,480
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	1,138,618
9	Total - Lines 2 through 8	44,386,019

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: KERN COUNTY

County Code: 15

CR

CR

Legal Entity: KERN COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00015				Service	Service	Service	Service	Service	Service
Mode: 05 - Hospital Inpatient Services (SFC 10-19)			Mode Total	Function	Function	Function	Function	Function	Function
				10	19				
1	Allocation Percentage		100.00%	99.79%	0.21%				
2	Total Units			8,843	73				
3	Gross Cost		8,599,923	8,581,559	18,364				
4	Cost per Unit			970.44	251.56				
5	SMA per Unit			913.58	236.82				
6	Published Charge per Unit			2,200.00	2,200.00				
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		683	16				
8A		10/01/04 - 06/30/05		2,236	39				
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04		217					
9A		10/01/04 - 06/30/05		550					
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			5,157	18				
13	Medi-Cal Costs	07/01/04 - 09/30/04	686,596	662,807	3,789	*			
13A		10/01/04 - 06/30/05	2,179,129	2,169,893	9,236	*			
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	627,764	623,975	3,789	*			
14A		10/01/04 - 06/30/05	2,052,001	2,042,765	9,236	*			
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	1,506,389	1,502,600	3,789	*			
15A		10/01/04 - 06/30/05	4,928,436	4,919,200	9,236	*			
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	210,584	210,584					
17A		10/01/04 - 06/30/05	533,739	533,739					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	198,247	198,247					
18A		10/01/04 - 06/30/05	502,469	502,469					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	477,400	477,400					
19A		10/01/04 - 06/30/05	1,210,000	1,210,000					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC (Children) Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC (Children) SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC (Children) Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC (Children) Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		5,009,874	5,004,535	5,339				

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: KERN COUNTY
County Code: 15

			CR	CAW	CR			
Legal Entity: KERN COUNTY			A	B	C	D	E	F
Legal Entity Number: 00015				Service	Service	Service	Service	Service
Mode: 10 - Day Services			Mode Total	Function	Function	Function	Function	Function
				25	30	91		
1	Allocation Percentage		100.00%	69.43%	16.35%	14.22%		
2	Total Units			20,804	19,428	5,871		
3	Gross Cost		3,262,644	2,265,247	533,472	463,925		
4	Cost per Unit			108.89	27.46	79.02		
5	SMA per Unit			88.42		78.64		
6	Published Charge per Unit			88.42		78.64		
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/04 - 09/30/04		3,812				
8A		10/01/04 - 06/30/05		11,407				
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04						
9A		10/01/04 - 06/30/05						
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04						
10A		10/01/04 - 06/30/05						
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05						
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		21				
11A		10/01/04 - 06/30/05		62				
12	Non-Medi-Cal Units			5,502	19,428	5,871		
13	Medi-Cal Costs	07/01/04 - 09/30/04	415,070	415,070				
13A		10/01/04 - 06/30/05	1,242,053	1,242,053				
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	337,057	337,057				
14A		10/01/04 - 06/30/05	1,008,607	1,008,607				
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	337,057	337,057				
15A		10/01/04 - 06/30/05	1,008,607	1,008,607				
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04						
16A		10/01/04 - 06/30/05						
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04						
17A		10/01/04 - 06/30/05						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04						
18A		10/01/04 - 06/30/05						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04						
19A		10/01/04 - 06/30/05						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04						
20A		10/01/04 - 06/30/05						
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04						
21A		10/01/04 - 06/30/05						
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04						
22A		10/01/04 - 06/30/05						
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04						
23A		10/01/04 - 06/30/05						
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04						
24A		10/01/04 - 06/30/05						
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05						
29	Healthy Families Costs	07/01/04 - 09/30/04	2,287	2,287				
29A		10/01/04 - 06/30/05	6,751	6,751				
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	1,857	1,857				
30A		10/01/04 - 06/30/05	5,482	5,482				
31	Healthy Families Published Charges	07/01/04 - 09/30/04	1,857	1,857				
31A		10/01/04 - 06/30/05	5,482	5,482				
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04						
32A		10/01/04 - 06/30/05						
33	Non-Medi-Cal Costs		1,596,483	599,086	533,472	463,925		

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 3
FISCAL YEAR 2004 - 2005County: KERN COUNTY
County Code: 15

County Code: 15			CR	CR	CR	CR	CR	CR	
Legal Entity: KERN COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00015			Mode Total	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient Services (Program 1)				Function	Function	Function	Function	Function	Function
			01	10	30	40	50	58	
1	Allocation Percentage		100.00%	10.89%	8.42%	20.95%	22.08%	10.53%	0.00%
2	Total Units		2,693,921	1,613,833	4,015,064	4,231,835	2,018,490	860	
3	Gross Cost		30,170,890	3,285,354	2,540,879	6,321,465	6,662,760	3,177,986	1,354
4	Cost per Unit			1.22	1.57	1.57	1.57	1.57	1.57
5	SMA per Unit			1.89	2.44	2.44	2.44	2.44	2.44
6	Published Charge per Unit			1.89	2.44	2.44	2.44	2.44	2.44
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		451,580	313,015	805,270	831,031	366,569	
8A		10/01/04 - 06/30/05		1,343,294	977,192	2,370,332	2,635,973	1,254,817	
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04				450			
9A		10/01/04 - 06/30/05				420			
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		1,620	6,758	10,375	5,543	9,624	
11A		10/01/04 - 06/30/05		7,733	11,257	79,490	12,438	13,576	
12	Non-Medi-Cal Units			889,694	305,611	748,727	746,850	373,904	860
13	Medi-Cal Costs	07/01/04 - 09/30/04		5,525,205	550,721	492,823	1,267,847	1,308,406	577,140
13A		10/01/04 - 06/30/05		17,584,674	1,638,206	1,538,528	3,731,938	4,150,175	1,975,631
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04		8,458,169	853,486	763,757	1,964,859	2,027,716	894,428
14A		10/01/04 - 06/30/05		26,624,823	2,538,826	2,384,348	5,783,610	6,431,774	3,061,753
15	Medi-Cal Published Charges	07/01/04 - 09/30/04		8,458,169	853,486	763,757	1,964,859	2,027,716	894,428
15A		10/01/04 - 06/30/05		26,624,823	2,538,826	2,384,348	5,783,610	6,431,774	3,061,753
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04		47,780			708		
17A		10/01/04 - 06/30/05		121,752			661		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04		74,047			1,098		
18A		10/01/04 - 06/30/05		188,686			1,025		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04		74,047			1,098		
19A		10/01/04 - 06/30/05		188,686			1,025		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04		58,426	1,976	10,640	16,335	8,727	15,152
29A		10/01/04 - 06/30/05		239,540	9,431	17,723	125,152	19,583	21,375
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04		90,282	3,062	16,490	25,315	13,525	23,483
30A		10/01/04 - 06/30/05		370,701	14,615	27,467	193,956	30,349	33,125
31	Healthy Families Published Charges	07/01/04 - 09/30/04		90,282	3,062	16,490	25,315	13,525	23,483
31A		10/01/04 - 06/30/05		370,701	14,615	27,467	193,956	30,349	33,125
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs			6,593,513	1,085,021	481,165	1,178,823	1,175,869	588,688
33A									1,354

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 2 OF 3

FISCAL YEAR 2004 - 2005

County: KERN COUNTY		CR	CR	CR	CR	CR	CR	CR
County Code: 15								
Legal Entity: KERN COUNTY		H	I	J	K	L	M	N
Legal Entity Number: 00015		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)		60	70	02	31	41	61	66
1	Allocation Percentage	15.65%	6.01%	0.00%	0.00%	0.08%	0.00%	0.16%
2	Total Units	1,622,617	774,611	40	15	4,550	240	9,510
3	Gross Cost	4,722,023	1,814,370	207	78	23,591	1,244	49,307
4	Cost per Unit	2.91	2.34	5.18	5.20	5.18	5.18	5.18
5	SMA per Unit	4.51	3.63	1.89	2.44	2.44	4.51	4.51
6	Published Charge per Unit	4.51	3.63	1.89	2.44	2.44	4.51	4.51
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/04 - 09/30/04	329,858	103,610	15			2,505
8A		10/01/04 - 06/30/05	979,704	408,262	40	1,620		6,765
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04	16,175					
9A		10/01/04 - 06/30/05	41,610					
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04						
10A		10/01/04 - 06/30/05						
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05						
11	Healthy Families (SED) Units	07/01/04 - 09/30/04	1,140	840				
11A		10/01/04 - 06/30/05	8,895	8,440				
12	Non-Medi-Cal Units		245,235	253,459		2,930	240	240
13	Medi-Cal Costs	07/01/04 - 09/30/04	959,929	242,686	78			12,988
13A		10/01/04 - 06/30/05	2,851,064	956,271	207	8,399		35,075
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,487,660	376,104	37			11,298
14A		10/01/04 - 06/30/05	4,418,465	1,481,991	76	3,953		30,510
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	1,487,660	376,104	37			11,298
15A		10/01/04 - 06/30/05	4,418,465	1,481,991	76	3,953		30,510
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04						
16A		10/01/04 - 06/30/05						
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	47,071					
17A		10/01/04 - 06/30/05	121,090					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	72,949					
18A		10/01/04 - 06/30/05	187,661					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	72,949					
19A		10/01/04 - 06/30/05	187,661					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04						
20A		10/01/04 - 06/30/05						
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04						
21A		10/01/04 - 06/30/05						
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04						
22A		10/01/04 - 06/30/05						
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04						
23A		10/01/04 - 06/30/05						
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04						
24A		10/01/04 - 06/30/05						
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05						
29	Healthy Families Costs	07/01/04 - 09/30/04	3,318	1,968				
29A		10/01/04 - 06/30/05	25,886	19,769				
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	5,141	3,049				
30A		10/01/04 - 06/30/05	40,116	30,637				
31	Healthy Families Published Charges	07/01/04 - 09/30/04	5,141	3,049				
31A		10/01/04 - 06/30/05	40,116	30,637				
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04						
32A		10/01/04 - 06/30/05						
33	Non-Medi-Cal Costs		713,665	593,677		15,192	1,244	1,244

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

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FISCAL YEAR 2004 - 2005

County: KERN COUNTY

County Code: 15

CR

Legal Entity: KERN COUNTY			O	P	Q	R	S	T	U
Legal Entity Number: 00015			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)									
			71						
1	Allocation Percentage		5.20%						
2	Total Units		302,863						
3	Gross Cost		1,570,272						
4	Cost per Unit		5.18						
5	SMA per Unit		3.63						
6	Published Charge per Unit		3.63						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	21,715						
8A		10/01/04 - 06/30/05	134,853						
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04	60						
11A		10/01/04 - 06/30/05	120						
12	Non-Medi-Cal Units		146,115						
13	Medi-Cal Costs	07/01/04 - 09/30/04	112,587						
13A		10/01/04 - 06/30/05	699,180						
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	78,825						
14A		10/01/04 - 06/30/05	489,516						
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	78,825						
15A		10/01/04 - 06/30/05	489,516						
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	311						
29A		10/01/04 - 06/30/05	622						
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	218						
30A		10/01/04 - 06/30/05	436						
31	Healthy Families Published Charges	07/01/04 - 09/30/04	218						
31A		10/01/04 - 06/30/05	436						
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		757,571						

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

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FISCAL YEAR 2004 - 2005

County: KERN COUNTY

County Code: 15

Legal Entity: KERN COUNTY			ASO	ASO	ASO	MHS	MHS	TBS
Legal Entity Number: 00015			A	B	C	D	E	F
Mode: 15 - Outpatient Services (Program 2)			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function
				30	40	60	30	60
1	Allocation Percentage		100.00%	4.83%	23.25%	2.07%	4.63%	12.49%
2	Total Units		2,715	13,080	630	13,630	19,895	52,045
3	Gross Cost		239,464	11,555	55,670	4,956	11,089	29,918
4	Cost per Unit			4.26	4.26	7.87	0.81	1.50
5	SMA per Unit			2.44	2.44	4.51	2.44	4.51
6	Published Charge per Unit							
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/04 - 09/30/04		2,715	12,960	615	2,835	5,095
8A		10/01/04 - 06/30/05			120	15	10,745	14,695
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04						
9A		10/01/04 - 06/30/05						
10	Enhanced SD/MC Units	07/01/04 - 09/30/04						
10A		10/01/04 - 06/30/05						
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05						
11	Healthy Families (SED) Units	07/01/04 - 09/30/04						
11A		10/01/04 - 06/30/05					50	90
12	Non-Medi-Cal Units						15	49,026
13	Medi-Cal Costs	07/01/04 - 09/30/04	81,521	11,555	55,159	4,838	2,306	7,662
13A		10/01/04 - 06/30/05	38,794		511	118	8,742	22,098
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	70,917	6,625	31,622	2,774	6,917	22,978
14A		10/01/04 - 06/30/05	100,219		293	68	26,218	66,274
15	Medi-Cal Published Charges	07/01/04 - 09/30/04						
15A		10/01/04 - 06/30/05						
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04						
16A		10/01/04 - 06/30/05						
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04						
17A		10/01/04 - 06/30/05						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04						
18A		10/01/04 - 06/30/05						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04						
19A		10/01/04 - 06/30/05						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04						
20A		10/01/04 - 06/30/05						
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04						
21A		10/01/04 - 06/30/05						
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04						
22A		10/01/04 - 06/30/05						
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04						
23A		10/01/04 - 06/30/05						
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04						
24A		10/01/04 - 06/30/05						
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05						
29	Healthy Families Costs	07/01/04 - 09/30/04						
29A		10/01/04 - 06/30/05	176				41	135
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04						
30A		10/01/04 - 06/30/05	528				122	406
31	Healthy Families Published Charges	07/01/04 - 09/30/04						
31A		10/01/04 - 06/30/05						
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04						
32A		10/01/04 - 06/30/05						
33	Non-Medi-Cal Costs		118,974		0		(0)	23
33A								118,951

DETAIL COST REPORT

**ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL**

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MH 1966 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: KERN COUNTY

County Code: 15

County Code: 15		CR		CR				
Legal Entity: KERN COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00015		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach Services			10	20				
1	Allocation Percentage		100.00%	47.14%	52.86%			
2	Total Units		18,504	3,803				
3	Gross Cost	974,480	459,404	515,076				
4	Cost per Unit		24.83	135.44				
5	Non-Medi-Cal Units		18,504	3,803				
6	Non-Medi-Cal Costs	974,480	459,404	515,076				

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

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FISCAL YEAR 2004 - 2005

County: KERN COUNTY

County Code: 15

CR

Legal Entity: KERN COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00015		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support Services			40					
1	Allocation Percentage		100.00%	100.00%				
2	Total Units		47,442					
3	Gross Cost	1,138,618	1,138,618					
4	Cost per Unit		24.00					
5	Non-Medi-Cal Units (Same as Line 2)		47,442					
6	Non-Medi-Cal Costs (Same as Line 3)	1,138,618	1,138,618					

DETAIL COST REPORT

DETERMINATION OF SD/MC DIRECT SERVICES AND MAA REIMBURSEMENT

MH 1968 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: KERN COUNTY County Code: 15 Legal Entity: KERN COUNTY Legal Entity Number: 00015			REIMBURSEMENT TYPE				SMA	Costs				Costs	
			A	B	C	D	E	F	G	H	I	J	K
			Mode 55			Total MAA	Total Inpatient Mode 05 Hospital Inpatient Services	Mode 05 Other 24 Hour Services	Mode 10 Day Services	Mode 15 Outpatient Services Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Outpatient Services Program (2)	Total Outpatient (Col. I + Col. J)
			S. F.'s 01-09	S. F.'s 11-19, 31-39	S. F.'s 21-29								
1	Medi-Cal Costs	07/01/04 - 09/30/04					666,596		415,070	5,525,205	5,940,275	81,521	6,021,795
1A		10/01/04 - 06/30/05					2,179,129		1,242,053	17,584,674	18,826,727	38,794	18,865,521
2	Medi-Cal SMA	07/01/04 - 09/30/04					627,764		337,057	8,458,169	8,795,226	70,917	8,866,143
2A		10/01/04 - 06/30/05					2,052,001		1,008,607	26,624,823	27,633,430	100,219	27,733,649
3	Medi-Cal P. C.	07/01/04 - 09/30/04					1,506,389		337,057	8,458,169	8,795,226		8,795,226
3A		10/01/04 - 06/30/05					4,928,436		1,008,607	26,624,823	27,633,430		27,633,430
4	Medi-Cal N. R.	07/01/04 - 09/30/04											
4A		10/01/04 - 06/30/05											
5	Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04					627,764		415,070	5,525,205	5,940,275	81,521	6,021,795
5A		10/01/04 - 06/30/05					2,052,001		1,242,053	17,584,674	18,826,727	38,794	18,865,521
6	Medicare/Medi-Cal Crossover Cost	07/01/04 - 09/30/04					210,584			47,780	47,780		47,780
6A		10/01/04 - 06/30/05					533,739			121,752	121,752		121,752
7	Medicare/Medi-Cal Crossover SMA	07/01/04 - 09/30/04					198,247			74,047	74,047		74,047
7A		10/01/04 - 06/30/05					502,469			188,686	188,686		188,686
8	Medicare/Medi-Cal Crossover P. C.	07/01/04 - 09/30/04					477,400			74,047	74,047		74,047
8A		10/01/04 - 06/30/05					1,210,000			188,686	188,686		188,686
9	Medicare/Medi-Cal Crossover N. R.	07/01/04 - 09/30/04											
9A		10/01/04 - 06/30/05											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/04 - 09/30/04					198,247			47,780	47,780		47,780
10A		10/01/04 - 06/30/05					502,469			121,752	121,752		121,752
11	Total SD/MC + Crossover Gross Reim.	07/01/04 - 09/30/04					826,011		415,070	5,572,984	5,988,055	81,521	6,069,575
11A		10/01/04 - 06/30/05					2,554,470		1,242,053	17,706,426	18,948,479	38,794	18,987,273
12	Enhanced SD/MC (Children) Cost	07/01/04 - 09/30/04											
12A		10/01/04 - 06/30/05											
13	Enhanced SD/MC (Children) SMA	07/01/04 - 09/30/04											
13A		10/01/04 - 06/30/05											
14	Enhanced SD/MC (Children) P. C.	07/01/04 - 09/30/04											
14A		10/01/04 - 06/30/05											
15	Enhanced SD/MC (Children) N. R.	07/01/04 - 09/30/04											
15A		10/01/04 - 06/30/05											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/04 - 09/30/04											
16A		10/01/04 - 06/30/05											
17	Enhanced SD/MC (Refugees) Cost	07/01/04 - 06/30/05											
18	Enhanced SD/MC (Refugees) SMA	07/01/04 - 06/30/05											
19	Enhanced SD/MC (Refugees) P. C.	07/01/04 - 06/30/05											
20	Enhanced SD/MC (Refugees) N. R.	07/01/04 - 06/30/05											
21	Total Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04					826,011		415,070	5,572,984	5,988,055	81,521	6,069,575
21A	(Excludes Refugees)	10/01/04 - 06/30/05					2,554,470		1,242,053	17,706,426	18,948,479	38,794	18,987,273
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/04 - 06/30/05											
23	Healthy Families Cost	07/01/04 - 09/30/04							2,287	58,426	60,713		60,713
23A		10/01/04 - 06/30/05							6,751	239,540	246,291	176	246,467
24	Healthy Families SMA	07/01/04 - 09/30/04							1,857	90,282	92,139		92,139
24A		10/01/04 - 06/30/05							5,482	370,701	376,184	528	376,711
25	Healthy Families P. C.	07/01/04 - 09/30/04							1,857	90,282	92,139		92,139
25A		10/01/04 - 06/30/05							5,482	370,701	376,184		376,184
26	Healthy Families N. R.	07/01/04 - 09/30/04											
26A		10/01/04 - 06/30/05											
27	Healthy Families Gross Reim.	07/01/04 - 09/30/04							2,287	58,426	60,713		60,713
27A		10/01/04 - 06/30/05							6,751	239,540	246,291	176	246,467
28	Less: Patient and Other Payor Revenue												
28A	SD/MC + Crossover Revenue	07/01/04 - 09/30/04					58,614			20,074	20,074		20,074
28A		10/01/04 - 06/30/05					110,216			46,489	46,489		46,489
29	Enhanced SD/MC (Children) Revenue												
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/04 - 09/30/04					767,397		415,070	5,552,910	5,967,981	81,521	6,049,501
35A		10/01/04 - 06/30/05					2,444,254		1,242,053	17,659,937	18,901,990	38,794	18,940,784
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/04 - 09/30/04							2,287	58,426	60,713		60,713
37A		10/01/04 - 06/30/05							6,751	239,540	246,291	176	246,467
38	Amount Negotiated Rates Exceed Costs												
38A	SD/MC (includes Children)	07/01/04 - 09/30/04											
38A		10/01/04 - 06/30/05											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/04 - 09/30/04											
40A		10/01/04 - 06/30/05											

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT

MH 1979 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: KERN COUNTY
County Code: 15

Legal Entity: KERN COUNTY		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00015		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	50.00% FFP	50.00% FFP	Variable % FFP	75.00% FFP	Total FFP
SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement		3,380,481	25,056,848	28,437,329						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement		901,380	14,462,567	15,363,947						
3	Total Medi-Cal Direct Service Gross Reimbursement				43,801,276						
4	Medi-Cal Administrative Reimbursement Limit				6,570,191						
5	Medi-Cal Administration				3,825,208						
6	Medi-Cal Administrative Reimbursement				3,825,208	1,912,604					1,912,604
Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement			307,180	307,180						
7A	Contract Providers Healthy Families Direct Service Gross Reim.			445,813	445,813						
7B	Total Healthy Families Direct Service Gross Reimbursement				752,993						
8	Healthy Families Administrative Reimbursement Limit				75,299						
9	Healthy Families Administration				41,016						
10	Healthy Families Administrative Reimbursement				41,016				26,660		26,660
SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin. Activities Svc Functions 01 - 09										
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)				660,720					495,540	495,540
15	Other SD/MC Utilization Review (County Only)				1,018,767	509,384					509,384
16	SD/MC Net Reimbursement for Direct Services		767,397	6,049,501	6,816,898		3,408,449				3,408,449
16A	Enhanced SD/MC Net Reimb. (Children)		2,444,254	18,940,784	21,385,038		10,692,519				10,692,519
17	Enhanced SD/MC Net Reimb. (Refugees)										
17A	Enhanced SD/MC Net Reimb. (Refugees)										
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										17,018,495
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										17,018,495
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										17,018,495
24	Healthy Families Net Reimbursement			60,713	60,713				39,463		39,463
24A	Healthy Families Net Reimbursement			246,467	246,467				160,204		160,204
25	Total Healthy Families Reimbursement Before Excess FFP										226,327
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										226,327

Per Settled Cost Report - SD/MC 16,217,317
 Per Settled Cost Report - Healthy Families 232,734
 Total 16,450,051

Variance 794,772

STATE SHARE OF SD/MC COST

Line 6: Column D minus Column E	1,912,604
Line 10: Column D minus Column H	14,356
Line 11: Column D minus Column E	
Line 12: Column D minus Column E	
Line 13: Column D minus Column I	
Line 14: Column D minus Column I	165,180
Line 15: Column D minus Column E	509,384
Line 16: Column D minus Column F	3,408,449
Line 16A: Column D minus Column G	10,692,519
Line 17: Column D minus Column H	
Line 17A: Column D minus Column H	
Line 18: Column D minus Column H	
Line 24: Column D minus Column H	21,249
Line 24A: Column D minus Column H	86,264
TOTAL STATE SHARE SD/MC COST	16,810,004

DETAIL COST REPORT

CALCULATION OF SHORT-DOYLE/MEDI-CAL FOR FY 2004 - 2005 HOSPITAL ADMINISTRATIVE DAYS

MH 1991 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

COUNTY NAME: KERN COUNTY		LEGAL ENTITY			NAME: KERN COUNTY			
COUNTY CODE: 15					NUMBER: 00015			
A	B	C	D	E	F	G	H	I
Settlement Group	PROVIDER NUMBER	SMA RATE	PERIOD OF SERVICE	ADMIN DAYS	SUBTOTAL AMOUNT	PHYSICIAN COSTS	ANCILLARY COSTS	TOTAL AMOUNT
SD/MC		\$236.82	07/01/04 - 07/31/04	3	\$ 710			\$710
		\$236.82	08/01/04 - 09/30/04	13	\$ 3,079			\$3,079
		\$236.82	10/01/04 - 12/31/04	5	\$ 1,184			\$1,184
		\$236.82	01/01/05 - 06/30/05	34	\$ 8,052			\$8,052
							Sub Total:	\$ 13,025
Children EMC		\$236.82	07/01/04 - 07/31/04					
		\$236.82	08/01/04 - 09/30/04					
		\$236.82	10/01/04 - 12/31/04					
		\$236.82	01/01/05 - 06/30/05					
							Sub Total:	
Refugees EMC		\$236.82	07/01/04 - 07/31/04					
		\$236.82	08/01/04 - 09/30/04					
		\$236.82	10/01/04 - 12/31/04					
		\$236.82	01/01/05 - 06/30/05					
							Sub Total:	
Healthy Families		\$236.82	07/01/04 - 07/31/04					
		\$236.82	08/01/04 - 09/30/04					
		\$236.82	10/01/04 - 12/31/04					
		\$236.82	01/01/05 - 06/30/05					
							Sub Total:	
GRAND TOTAL					\$ 13,025			\$ 13,025